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## AMENDMENTS TO THE CLAIMS

Please cancel claims 3, 12 and 16-21, amend claims 1 and 10, and add new claims 22-26 as follows:

1. (Currently Amended) A semiconductor device manufacturing method comprising a step of siliciding a polysilicon gate, the method comprising steps of:

forming first polysilicon serving as a gate on a semiconductor substrate;

forming a first insulating film on said semiconductor substrate to cover said first polysilicon, to be thicker than said first polysilicon and to leave a difference in height around said first polysilicon;

forming said first insulating film to be thinner than said first polysilicon by etching back using a dry etching method on a whole surface thereof after the step of forming said first insulating film to be thicker than said first polysilicon;

forming a second insulating film on a <u>said</u> whole surface of said first insulating film to have such a thickness as to flatten a difference in height near said first polysilicon;

selectively etching said second insulating film by an etch back method until said first insulating film located on an upper surface of said gate is exposed;

selectively etching said first insulating film located on the upper surface of said gate until the upper surface of said gate is exposed;

burying a space in which said first insulating film is etched, and forming second polysilicon on said second insulating film;

etching said second polysilicon, exposing said second insulating film, and leaving said second polysilicon in said space;

etching said second insulating film;

etching said first insulating film;

forming high melting point metal covering said second polysilicon;

siliciding said second polysilicon by a heat treatment; and

removing an unreacted portion of said high melting point metal.

## 2-6. (Canceled)

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7. (Original) The semiconductor device manufacturing method according to claim 1, wherein

a condition for etching said first insulating film is that said second insulating film is hardly etched.

8. (Original) The semiconductor device manufacturing method according to claim 1, wherein

said second polysilicon is formed to have such a thickness as to flatten a difference in height near said space.

9. (Original) The semiconductor device manufacturing method according to claim 1, wherein

said second polysilicon is undoped polysilicon.

10. (Currently Amended) The semiconductor device manufacturing method according to claim 4 22, wherein

a dry etching method is used for etching.

11. (Original) The semiconductor device manufacturing method according to claim 1, wherein

said high melting point metal is one of titanium and cobalt.

## 12-21. (Canceled)

22. (New) A semiconductor device manufacturing method comprising a step of siliciding a polysilicon gate, the method comprising steps of:

forming first polysilicon serving as a gate on a semiconductor substrate;

forming a first insulating film on said semiconductor substrate to cover said first polysilicon, to be thicker than said first polysilicon and to leave a difference in height around said first polysilicon;

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forming said first insulating film to be thinner than said first polysilicon by etching back a whole surface thereof after the step of forming said first insulating film to be thicker than said first polysilicon;

forming a second insulating film on said whole surface of said first insulating film to have such a thickness as to flatten a difference in height near said first polysilicon;

selectively etching said second insulating film by an etch back method until said first insulating film located on an upper surface of said gate is exposed;

selectively etching said first insulating film located on the upper surface of said gate until the upper surface of said gate is exposed;

burying a space in which said first insulating film is etched, and forming second polysilicon on said second insulating film;

etching said second polysilicon, exposing said second insulating film, and leaving said second polysilicon in said space;

etching said second insulating film; etching said first insulating film; forming high melting point metal covering said second polysilicon; siliciding said second polysilicon by a heat treatment; and removing an unreacted portion of said high melting point metal.

23. (New) The semiconductor device manufacturing method according to claim 22, wherein

a condition for etching said first insulating film is that said second insulating film is hardly etched.

24. (New) The semiconductor device manufacturing method according to claim 22, wherein

said second polysilicon is formed to have such a thickness as to flatten a difference in height near said space.

25. (New) The semiconductor device manufacturing method according to claim 22, wherein

said second polysilicon is undoped polysilicon.

26. (New) The semiconductor device manufacturing method according to claim 22, wherein

said high melting point metal is one of titanium and cobalt.